

§ 1242.11

Other (XX-19-48)
 Dismantling Retired Road Property:
 Running (XX-17-39)
 Switching (XX-18-39)
 Other (XX-19-39)

§ 1242.11 Administration—bridges and buildings (account XX-19-03).

Separate common administration—bridges and buildings expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

Tunnels and Subways:
 Running (XX-17-11)
 Switching (XX-18-11)
 Bridges and Culverts:
 Running (XX-17-12)
 Switching (XX-18-12)
 Electric Power Systems (XX-19-21)
 Station and Office Buildings (XX-19-23)
 Shop Buildings:
 Locomotives (XX-19-24)
 Other Equipment (XX-19-26)
 Locomotive Servicing Facilities (XX-19-27)
 Miscellaneous Buildings and Structures (XX-19-28)

§ 1242.12 Administration—signals (account XX-19-04).

Separate common administration—signals expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

Signals and Interlockers:
 Running (XX-17-19)
 Switching (XX-18-19)

§ 1242.13 Administration—communications (account XX-19-05).

Separate common administration—communications expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

Communications Systems (XX-19-20)

§ 1242.14 Administration—other (account XX-19-06).

Separate common administration—other expenses between freight and passenger services in the same proportion as the common expenses of the fol-

lowing accounts are separated between freight and passenger services:

Administration:
 Track (XX-19-02)
 Bridges and Buildings (XX-19-03)
 Signals (XX-19-04)
 Communications (XX-19-05)

§ 1242.15 Roadway, tunnels and subways, bridges and culverts, ties, rails, other track material, ballast, track laying and surfacing, and road property damaged (accounts XX-17-10 to XX-18-12 inclusive, 21-17-13 to 21-18-16 inclusive, XX-17-17, XX-18-17, XX-17-48, and XX-18-48).

The expenses for running and switching subactivities shall be separated between freight service and passenger service as follows:

(a) *Switching tracks.* (1) Yard: Expenses for yards used in common by freight and passenger services shall be apportioned on the basis of the respective switching locomotive unit-hours in the common yards.

(2) Way: Where the tracks at any one location are used in common by both freight and passenger services, expenses may be assigned to that service which makes the dominant use of them.

(b) *Running tracks.* The expenses of tracks used in common by both services shall be apportioned on the basis of gross ton-miles (including locomotive ton-miles) handled over these tracks in the respective services.

§ 1242.16 Road property damaged—other (account XX-19-48).

Separate common expenses in proportion to the total common expenses assigned to freight/passenger from the following Way and Structures accounts:

Road Property Damaged—Running (XX-17-48)
 Road Property Damaged—Switching (XX-18-48)

§ 1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).

Separate common expenses on the basis of the total train-hours in running service, and/or the yard-switching plus train switching hours in the switching service over the tracks on